

2008 SEP 18 PM 3:31
CLERK'S DISTRICT COURT
CENTRAL DISTRICT OF CALIF.
LOS ANGELES
BY *[Signature]*

FILED

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

June 2008 Grand Jury

UNITED STATES OF AMERICA,)
Plaintiff,) No. CR 08-**CR08-01106**
v.) I N D I C T M E N T
ESTELLA RUIZ,) [18 U.S.C. § 1001(a)(2), (3):
Defendant.) False Statement to Government
) Agency; 26 U.S.C. § 7207:
) Fraudulent Return; 18 U.S.C.
) § 2(b): Causing an Act to be
) Done]

The Grand Jury charges:

COUNT ONE

[18 U.S.C. § 1001; 18 U.S.C. § 2(b)]

On or about November 21, 2005, in Los Angeles County, within
the Central District of California, and elsewhere, in a matter
within the jurisdiction of the executive branch of the government
of the United States, specifically, the Internal Revenue Service

1 ("I.R.S."), United States Treasury Department, defendant ESTELLA
2 RUIZ ("defendant RUIZ") made and caused to be made a materially
3 false, fictitious, and fraudulent statement and representation
4 and used a false writing and document knowing the same to contain
5 a materially false, fictitious, and fraudulent statement and
6 entry, in that she provided to an I.R.S. compliance officer a
7 document purporting to be a truthful receipt from the Corinthian
8 Baptist Church in Los Angeles ("the Church") stating that
9 defendant RUIZ had made contributions to the Church of \$16,024
10 during the year 2004. In truth and in fact, as defendant RUIZ
11 then well knew, the charitable contributions she had made to the
12 Church during the year 2004 were substantially less than \$16,024.

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1 COUNT TWO

2 [26 U.S.C. §§ 7207(b); 18 U.S.C. § 2(b)]

3 On or about April 14, 2005, in Los Angeles County, within
4 the Central District of California and elsewhere, defendant RUIZ
5 did willfully deliver and disclose by mailing and causing to be
6 mailed, to officers of the Internal Revenue Service, United
7 States Treasury Department, a U.S. Individual Income Tax Return
8 for tax year 2004 in defendant RUIZ's name, which was known
9 by defendant RUIZ to be fraudulent and false as to a material
10 matter in that it listed \$16,024 in deductible charitable
11 contributions, when, in truth and in fact, as defendant RUIZ then
12 well knew and believed, defendant RUIZ had not made such
13 deductible charitable contributions during 2004.

14 " /S/ "

15 _____
16 Foreperson

17 THOMAS P. O'BRIEN
18 United States Attorney

19 *Christine C. Ewell*

20 CHRISTINE C. EWELL
21 Assistant United States Attorney
Chief, Criminal Division

22 DOUGLAS A. AXEL
23 Assistant United States Attorney
Chief, Major Frauds Section

24 BEONG-SOO KIM
25 Assistant United States Attorney
Deputy Chief, Major Frauds Section

26 ANGELA J. DAVIS
27 Assistant United States Attorney
Major Frauds Section